Ref.—B/RSR/151 62-69 dated 14th August 1968 of the Assistant Registrar of Co-operative Society, Puttur.

ORDER.

No. C/Liq/170/63-69. In exercise of the powers vested in him under Section 72 (2) of the M. C. S. Act of 1959, the Deputy Registrar of Co-operative Society., Mangalore, notifies that the Buntwal Adi Dravida Co-operative Society, Regd. as No L. 315 dated 27th May 1926 of Buntwal Taluk, South Kanara District is hereby ordered to be wound up and under the provisions of Section 73 (1) of the said Act, the General Inspector of Co-operative Societies., Puttur is appointed as Liquidator. The General Inspector of Co-operative Society., Puttur should take charge of all records and properties of the societies from its president and finally close its affairs.

B. S. NARASIMHA IYENGAR,
4230 *Dy. Registrar of C. S.*

OFFICE OF THE DISTRICT MAGISTRATE, NORTH KANARA KARWAR.

Dated 27th June 1969.

Read.—(1) This office order of even number dated 13th June 1969.

(2) Government order No. HD 597 PCC 69, dated 25th June 1969

ORDER.

No. MAG. III. C. SR. 2117. Whereas the District Magistrate, North Kanara had issued an order under Section 35 of the Mysore Police Act, 1963 under his order cited at (1) above, and whereas the District Magistrate, North Kanara is satisfied from the Police report and otherwise that for the preservation of the public order, the extension of the said prohibition order beyond 16-00 hours of 28th June 1969 is necessary in the context of the situation now existing,

Now, therefore, in exercise of the powers conferred under section 35 of the Mysore Police Act, 1963, and with the previous sanction of the State Government, the District Magistrate, North Kanara, is hereby pleased to extend the prohibition order referred to at S. No. (1) above for a further period of fifteen days from the twentyeighth June 1969, 16-00 hours.

A. RAVINDRA
2291 *District Magistrate,*

Notification dated 23rd June 1969.

NorMAG. III. C.S.R.-2128. In exercise of the powers conferred by Section 37 (2) of the Code of Criminal Procedure, 1898 (Central Act 5 of 1898) as amended by the Code of Criminal Procedurei (Mysore Amendment) Act, 1965 (Mysore Act 13 of 1965 read with Government Notification No.HD 25 PCR 65, dated 4th February 1966 authorising the District Magistrate, North Kanara Karwar to invest the Taluka Magistrates subordinate to him with any of the powers specified in Part II of the Forth Schedule of the said Act, the District Magistrate, North Kanara, Karwar is pleased to nvest the below mentioned Taluka Magistrate with the following powers,

1 Sl. No.—1

2 Name of the Magistrate.—Sri C. P. Govinda Rajan, Tahsildar and Taluka Magistrate, Karwar.

3 Powers with which the Taluka Magistrate is invested.—

(i) Power to make orders prohibiting repetitions of nuisances-Section 143.

(ii) Power to make orders under Section 144.

(iii) Power to hold inquests-Section 174.

A. RAVINDRA,
2208 *District Magistrate,*

OFFICE OF THE DEPUTY COMMISSIONER, KARWAR.

Notification dated 25th June 1969.

Subject :—Grant of leave.....

Read :—(i) This office Notification No. EST.I.SR.4721 of 15th May 1969.

(ii) Letter No.G.L./R-2,610-11 of 18th June 1969 from the A.G., Bangalore.

No. EST.I SR. 4721. Leave for 9 days sanctioned to Shri S. M. Hegde, Tahsildar, Mundgod under this office Notification quoted at Sl. No. (i) above, should be treated as earned leave.

2209 A. RAVINDRA, *Dy. Commr.*

OFFICE OF THE DIVISIONAL COMMISSIONER, MYSORE DIVISION, MYSORE-5.

Notification dated 27th June 1969.

No. LND III PR 259 C 12588/68-69. In exercise of the powers vested in me under Section 49(2) of the Mysore Village Panchayat and Local Boards Act 1959 read with Government Notification No. DRL 119 VAD 62 dated 30th September 1963, I, K. Balasubramanyam, Divisional Commissioner, Mysore Division, Mysore, hereby direct that the undermentioned landed property which is vesting in the Village Panchayat of Haluvagilu, Taluk Hassan, as per Government Notification No. DRL 30 VAD 61 dated 27th December 1961, be resumed to Government as the Village Panchayat concerned has agreed to the proposal.

1 Name of the Village and Taluk.—Guddenahalli Village, Hassan Taluk.

2 Survey Number.—62/1.

3 Kind.—Gomal.

A — G

4 Extent resumed.—47—10.

2214 K. BALASUBRAMANYAM, *Divnl. Commr.*

OFFICE OF THE ASSISTANT CONTROLLER, LOCAL AUDIT CIRCLE, MANGALORE.

Memo of important Irregularities noticed in the Audit of the accounts of Mangalore Port Trust, Mangalore for the years 1963-64 and 1964-65.

Sl. No.	Reference to para in the Audit Report.	Nature of irregularity
1	2	Towage Rate not approved in cases of certain vesseles.
2	3	Double payment of sitting fees.
3	5	Payment of leave salary of deputed officials out of Mangalore Port Trust Funds.
4	6	Excess leave santioned.
5	7	Defective in calculation of earned leave admissible.
6	8	Fixation of pay on revised pay scales irregularities.
7	10	Payment of excess overtime allowances.
8	13	Payment of excess T.A.
9	15 & 16	Payment of excess T.A.
10	17	Avoidable Law charges.
11	18 to 21	Irregularities in the execution of works.
12	23	Entrustment of works without calling for quotations.
13	24	Payment made without sanction to the estimates.
14	25	Royalty not recovered.
15	27	Discrepancy in measurements.
16	32	Entrustment without calling for Tenders.

....., *Assistant Controller.*

Details of Amounts Proposed for Recovery and Held under Objection in the Audit of the Accounts of Mangalore Port Trust for the Year 1963-64 and 1964-65.

Sl. No.	Ref. to para in audit report	Amount proposed for recovery	Amount objected to clearance
1	2	3	4
		Rs. P.	Rs. P.
1	1	0—50	—
2	3	40—00	—
3	8	5,591—16	—
4	10	—	206—75
5	11	—	36—00
6	12	10—00	—
7	13(i) and (ii)	5—34 20—16	—
8	14	—	196—34
9	15	5—05	—
10	16 (a)	65—52	381—46
11	16 (b)	10—32	—
12	16 (c)	—	60—84
13	18	186—74	777—80
14	19	44—34	—
15	20	—	2,281—48
16	21	—	614—25
17	22	—	2,969—00 850—00
18	23	—	872—20
19	24	—	150—00
20	25	7—95	—
21	26	—	784—50
22	28	5—00	—
23	29	127—96	—
24	30	72—48	—
25	31	—	7,680—00
26	33	—	2,117—00
27	1 O. S.	3—00	—
28	2 O. S.	2—00	—

1	2	3	4
29	3 O. S.	2—83	—
30	4 ,,	0—81	—
31	9 ,,	—	33—00
32	10 ,,	—	10—00
32A	11 ,,	6—20	—
33	12 ,,	6—89	—
34	13 ,,	0—75	—
35	14 ,,	—	339—99
		5,815—00	20,359—61

P235 .....; *Asst. Controller.*

Audit Report on the Accounts of the Mangalore Port Trust Fund: Mangalore Port Fund and the Mangalore Pilotage Fund: South Kanara District: for the year 1963–64 and 1964–65.

Audit Staff	... ...	1 Sri M. Abu Backer, B.A., Audit Superintendent. 2 Sri B. Dinesh Kumar Shetty, B.Com., 3 Sri Gokuldas Lal, B.Sc., Auditors.
Date of commencement of audit	... ...	5—6—1967.
Date of completion of audit	... ...	13—12—1967.
Incumbants of the Office of the Chairman, Mangalore Port Trust and the period of their incumbancy		1 Sri C. J. Padmanabha, B.Sc., (Hon.) from 1—4—1963 to 7—7—1963. 2 Sri G. R. Pandit, from 8—7—1963 to 28—7—1963. 3 Sri K. R. Ramachandran I.A.S., from 29—7—1963 to 17—6—1964. 4 Sri P. M. Mujahid, I.A.S., from 18—6—1964 to 31—3—1965.
Incumbancy of the Office of the Secretary, Mangalore Port Trust and their period of incumbancy		1 Sri C. K. Mandappa, from 1—4—1963 to 22 –2—1964. 2 Capt. S. R. Bajekar Secretary Port Officer (in-charge) from 23—2—1964 to 16—5—1964. 3 Sri K. S. Shetty, Assistant Engineer (in-Charge Secretary) from 17—5—1964 to 12—8—1964. 4 Sri K. P. Narse Gowda, B.A., B.L., from 13—8—1964 to 31—3—1965.
Reviewing Officer	... ...	1 Sri V. S. Ramaiah, B.A., B.L., Assistant Controller, Local Audit Circle, Mangalore.
Date of review	... ...	1 15th, 16th and 17th of April 1968.

Part–I Previous Audit :

Replies of the Audit Reports for the years 1960—61, 1961—62 and 1962—63 have not been furnished so far. Early action is called for to furnish replies to the several objections pointed out in the audit reports. Further remarks of audit on the pending objections of the previous years will be issued on receipt of the replies to the audit reports mentioned above.

CURRENT AUDIT :

Part—II — Financial Position :

For the year 1963—64 :

1		Port Trust Fund	Port Fund	Pilotage Fund
		2	3	4
		Rs. P.	Rs. P.	Rs. P.
Opening balance	...	11,93,254—28	3,50,471—07	2,167—18
Receipts	...	9,42,162—56	1,64,971—94	5,515—50
	Total.	21,35,416—84	5,15,443—01	7,682—68
Expenditure	...	7,53,943—26	68,789—33	5,652—77
Closing balance	...	13,81,473—58	4,46,653—68	2,029—91

For the year 1964—65 :

1		2	3	4
Opening balance	...	13,81,473—58	4,46,653—68	2,029—91
Receipts	...	10,31,266—85	1,89,711—51	6,651—00
	Total.	24,12,740—43	6,28,365—19	8,680—91
Charges	...	16,83,890—37	3,98,247—41	5,275—70
Closing balance	...	7,28,850—06	2,30,117—78	3,405—21

Reconciliation of closing balance :

Though reconciliation statement has been prepared at the end of 31st March 1965 between the depa rtmental closing balance of Rs 7,28,850.06 and the treasury closing balance of Rs. 10,58,242.89, the reconciliation has not been recorded at the end of the cash book over the signature of the Secretary in spite of the observation made in the previous audit. The omission would need to be supplied and steps taken to have the differences detailed in the reconciliation statement, set right by contacting the District Treasury Officer and others in the matter.

Mangalore Port Fund :

Similarly action would need to be taken for the reconciliation of the Departmental closing balance of Rs. 2,30,117.78 and the big closing balance of Rs. 2,79,619.01 as shown in the reconciliation statement for the period ending 31st March 1965.

Mangalore Pilotage Fund :

The Treasury clearing balance as on 31st March 1965 is Rs. 3,307.21 as against the departmental closing balance of Rs. 3,405.21. Steps would need to be taken to adjust the differences detailed in the reconciliation statement.

The more importment irregularities noticed in audit are detailed below. Irregularities of a minor nature are detailed in the O.S. appended to this report as annexure 'A'.

1 Receipts :

Short collections of Towage charges, ground rent, Fresh Water Supply etc., were noticed in many cases and the same were collected as and when pointed out in the course of audit. Proper care and Scrutiny would need to be exercised in the assessment and collection of such revenue.

Ground Rent (MPTF) (Traffic) :

Short collection of Rs. 0-50 paise in respect of application No. 143 dated 2nd November 1963 of H. V. S. Pai and Sons is to be made good. The particulars are as follows :—

Aprlication No. 143 dated 2—11—1963.	H. V. S. Pai & Sons No. of Units 10 x 6 Sq. meters period from 2-11-1963 to 12-7-1966 Remeasured on 18-6-1964:— 8 x 5 — 40 sq. Meter	Actual Amount ue Collected	315.60 315.10
		Short Collected	0.50

2 Towage — Rate not approved :

(1) Application No. 307 (Tug) dated 25—9—1964 of Sri Tindel Abdul Khader, within back water :

The Tonnage is 165-62 Tons and an amount of Rs. 50 was collected as Towage fees. No rates are mentioned in the schedule of rates-D for towing vessels exceeding 100 Tons within back water. But as per the item No. 7 of the Schedule the Secretary of the Board is empowered to fix the rates for other towage services. As approved on 25th October 1961 in a particular case a fee at 2/3 of the rate chargeable for services from back water to see or *vice versa* is charged. In all such cases approval of the Secretary should be obtained for the rate of towage to be charged.

For example :—

Application No. 305 (Tug) Tons : 147.17
Tindel Hussain C/o Bawa Haji —
Towage charged Rs. 30.

3 Double payment of sitting fees to Sri S. Ramachandra Kamath, Board Member :

Vr. No. 708 (Sub-Voucher) of 1/64 for Rs. 40.

Sitting fees of Rs. 40 was paid to the above Board Member as fees for attending the meetings held on the following days.

10—7—1963	Monthly Meeting	...	Rs. 10—00
14—8—1963	do	...	Rs. 10—00
11—9—1963	do	...	Rs. 10—00
6—8—1963	Development Committee meeting	...	Rs. 5—00
23—9—1963	Staff committee meeting	...	Rs. 5—00
			Rs. 40—00

But the sitting fees for the above days were already paid to the member vide Vr. No. 551 (Sub-Voucher) Dated 19th November 1963. The circumstances under which the double payment has been made would need to be examined and action taken to avoid the reccurence of such payments in future. The amount, Rs. 40 involved may be recovered and credited to Mangalore Port Trust Fund forthwith. Payment of sitting fees should have been noted against the members name in the meeting attendance register to guard against double payment.

4 *Excess draxal of Rs. 5.53 from the Imprest Account* :

Rs. 5.68 was drawn vide Vr. No. 61C Dated 25th June 1963 from the Imprest amount for payment. But Rs. 0.15 only was disbursed. The excess amount of Rs. 5.53 drawn was remitted back to the Treasury in two instalments challan No. 90 Dated 3rd June 1964 for Rs. 4.53 and challan No. 94 dated 6th June 1964 for Re. 1-C0. The reason for not crediting back the unutilised amount forthwith is not apparent. The amounts were credited after one year which amount to temporary misappropriation. Such irregularity should be avoided.

5 *Leave salary of deputed officials paid from Mangalore Port Trust Fund* :

(i) The leave salary of Sri S. Nanjundiah, Supervisor for the period from 25th March 1963 to 31st March 1963 amounting to Rs. 47. 80 has been paid from Mangalore Port Trust Fund vide Vr. No. 63/63-64. As he is a deputed official of Government to the Mangalore Port Trust, his leave salary should have been paid by the Parent Department and only dearness and other allowances should have been paid by the foreign employer. The circumstances under which the entire leave salary has been paid from the Mangalore Port Trust Fund may be clarified, and the portion of the leave salary i. e., Rs. 34.75 paid may be recovered from Government.

(ii) Vr. No. 9/63-64 for Rs. 276. 67

Similarly, leave salary of Rs. 123. 67 was paid to Sri N. S. Kudva, Supervisor, deputed from P. W. D., for the period from 1st March 1963 to 14th March 1963. The portion of the leave salary i. e. the actual pay paid as leave salary may be recovered from the Parent Department and credit pointed out to audit.

6 *Excess leave sanctioned*:

Sri T. A. Benham, Mechanic was sanctioned earned leave for 120 days in the first instance from 18th March 1963 to 15th July 1963. Subsequently the earned leave was extended from 16th July 1963 to 14th August 1963 (30 days) and further extended on Medical Certificate by another 30 days from 15th. August. 1963 to 14th September 1963.

The official was again sanctioned leave on half pay from 15th September 1963 to 14th October 1963 and from 15th October 1963 to 14 January 1964 and he was finally removed from service with effect from 15th. January. 1964.

According to rule 112 (2) of the M. C. S. R. the maximum earned leave that may be granted at a time is 120 days. The sanction of earned leave of 180 days is irregular (i. e., from 18th March 1963 to 14th September 1963).

Further half pay leave should have been sanctioned to the official if there were prospects of his return to duty (vide Rule 115). As the services of the official were terminated at the end of the half pay leave, the half pay leave sanctioned from 15th. September 1963 to 14th January 1964 is not in order.

The leave salary paid from 16th July 1963 to 14th January 1964 may be recovered and credited to Mangalore Port Trust Funds.

7 *Defective leave calculation*:

(i) In most of the cases earned leave for the first year was calculated at the rate of 1/11 of duty. But as per rule 115 of the M. C. S. Rs. Earned leave has to be calculated at the rate of 1/22 of duty for the 1st y ar and at 1/11 thereafter. A few instances where the rule has not been followed are given below. Action would need to be taken to review such cases and their leave account revised accordingly.

1 S. R. of Sri C. Vishwanath, Tracer.
2 S. R. of Sri Rasquinha Gerald, Peon.
3 S. R. of Sri Rohidas, Seaman.

(ii) It is observed from the leave account of Sri Ananda Shetty, Seaman that the earned leave was not correctly calculated and posted in Part II of the service register. The same may rectified and produced for audit. It is suggested that the leave amount of the other officials may also be reviewed and results intimated.

8 *Fixation of pay in therevised pay scales of the Mangalore Port Trust–Excess payment.*

(i) The scales of pay have been revised and pay fixed in respect of all officials of the Mangalore Port Trust with effect from 1st April 1964 as per the revised pay rules 1964. The following irregularities are noticed in the fixation of pay:—

1 As per rule 4 of the Revised scales of pay Rules 1964 weightage benefits are amissible only to employees who have completed 3 years of service and the weightage benefits so given should not be less than Rs. 10 and more than Rs. 40. But while fixing the pay in the revised scales the minimum weightage benefit of Rs. 10 has been given to all the employees irrespective of their length of service. This is not correct. Weightage benefits should have been given only to those who have put in service of at least 3 years in the same post before 1st April 1964. The circumstances under which weightage has been given to all irrespective of the fact whether they have put in minimum service of 3 years or not in the same posts would need to be explained. The excess payment made is shown in the Annexure B and the excess amounts paid would need to be recovered and credited to Mangalore Port Trust Funds.

(ii) As per rule 7 of the pay rules the pay fixed to an official in the revised scale should not be more than the pay that would have been admissible had he been in service on the revised scales from the beginning of his service. This principle has not also been observed. As a result the pay of some of the officials in the revised scales is more than the pay, they would have received, had they been in the revised scale from the beginning of the service. All such cases are detailed in annexure 'C'. The pay of these officials would need to be regulated in accordance with rule 7 and the excess paid from 1st April 1964 would need to be recovered and credited to Mangalore Port Trust Funds.

9 Appointment of a retired Government Official Sri K. Ramachandra Rao, as Estate Inspector—Government sanction wanting:—

Sri K. Ramachandra Rao a retired Government Servant was appointed as Estate Inspector on monthly remuneration of Rs. 100 and the same was approved by the Government *vide* G.O. No. PWD 20 SEP 6 dated 6th December 1961. Again his pay was fixed at Rs. 140 as per G. O. No. PWD 34 SEP 62 dated 5th July 1962 As seen from the records produced, he was also drawing a pension of Rs. 99. 25 from the Government Funds. On 1st April 1964 his pay was fixed as per the revised scales of pay of the Mangalore port Trust at Rs. 235 in the scale of Rs. 225-10-285-15-315 for which Government approval has not been obtained. The circumstances under which his pay has been fixed at Rs. 235 without Government sanction would need to be explained to audit. The total emoluments received by him on 1st April 1964 work out to Rs. 235 and Rs 99. 25 which exceeds the pay last drawn by him under Government. Sanction of Government for the fixation of his pay in the revised scales may be obtained and intimated to audit.

10 O. T. paid to Sri Aithappa Gatti—Excess payment—Vr. No. 225/64–65 for Rs. 205 75:—

The above official was a Seaman up to 31st May 1964 but be was paid O.T. for the period from 11/62 to 5/64 at the rate admissible for a Serang. It is seen that he was paid O. T. only at the rate admissible, to a seaman in the first instance. The difference between Serang and Seaman was paid in Vr. No. 295/64–65 amounting to Rs. 205-75, subsequently. As seen from the records the official was only a seaman till 31st May 1964 and he was paid for accordingly. It is not known how he can be paid Over Time at the rates admissible for a Serang. It was seen from the file that the official was performing the duties of a Serang, but there were no records or orders placing him to perform the duties of a Serang. Hence the differential O. T. paid to him for the above period is held under objection. Approval of the Mangalore Port Trust for the difference paid may be obtained and produced.

11 Daily allowance paid for attending the work shop:—

It is observed that daily allowance of Rs. 1-50 per day was paid to Sri B. Subbanna Shetty, Operator for attending the work to supervise the work *vide* Vr. No. 509 of 11/64 Rs. 36–00. The daily allowance was sanctioned by the Board *vide* Resolution No. 282 dated 14th October 1964. But as per rule 513 of M. C. S. Rs , he can be paid only the actual bus fare and not daily allowance. The circumstances under which he was paid daily allowance would need to be explained. Pending that Rs. 36 is held under objection.

12 Receipts stamps not accounted:—

Receipts stamps amounting to Rs. 10 was purchased *vide* contingent Vr. No. 138C of 10/64 but the same were not taken to accounts. Hence it is no clear whether the receipts stamps were purchased or not. If the same were not purchased the amount may be recovered from the concerned person and credited to Mangalore Port Trust Funds.

13 Excess T. A. paid to the Assistant Engineer:—

(i) Travelling allowance of Rs. 107–68 has been paid to Sri K. S. Shetty; Assistant Engineer *vide* Vr. No. 283/63–64. In the bill incidental charges of Rs. 21–36 was paid at the rate of Rs. 0–04 per mile. As per para 471 note of the M. C. S. Rs. $\frac{3}{4}$ of the incidental charges only had to be allowed. Hence the excess payment of Rs. 5–34 may be recovered and credited to Mangalore Port Trust Funds.

(ii) Travelling allowance of Rs. 116–50 was paid to Sri K. S. Shetty, Assistant Engineer *vide* Vr. No. 501 of March 1964 for the journey performed by him to Cochin. He has claimed the 1st class fare of Rs. 32.00 and Rs. 8. 01 as incidental charges for 534 miles He has also claimed Rs. 20. 16 as milage for taxi from Trichur to Cochin Harbour Termimes at the rate of Rs. 0.36 for 56 miles to avoid delay consequent to derailment. But the cash receipt for having paid the taxi charges was not attached to the bill. In the absence of cash Voucher the payment of Rs. 20. 16. is in dmissible and needs recovery.

Mangalore Port Fund Vr. No. 31/63-64 dated 12th July 1963. T. A. bill of Captain Bajekar for the month of y 1963 Rs. 196. 34. The payees receipt was not obtained nor was the same furnished in the bill. The acquit-ces duly stamped may be produced to audit.

15 *T. A. of Sri W. G. Pinto. Manager Excess paid to Rs. 5. 05.—*

1 T. A. of Rs. 176. 52 was paid to the above official *vide* Vr. No. 124 dated 20th June 1964 while verifying the l it is noticed that incidental charges amounting to Rs. 20. 25 was paid to him at the rate of Rs. 0. 04 per mile. per the rules ¾ of the incidental charges only had to be allowed and not at the full rate. The circumstances der which the full rate was allowed would need to be explained and Rs. 6. 05 excess paid may be recovered and redited to Mangalore Port Trust Fund.

2 A certificate for having travelled in the IInd Class was not furnished in the bill. The omission may be plained and supplied.

16 *Travelling allowance Excess payment.—*

(a) Mangalore Port Trust Fund Vr. 209 3rd September 1964 - Transfer T. A. bill of Sri K. P. Narse Gowda, ecretary Rs. 590. 50 Road Mileages has been claimed for self and family consisting of Wife and three Children om residence Bangalore to residence Mangalore 252 miles as shown below.

Mangalore Residence to Bus Stand 1 m.	1.44
Bangalore B. S. to Mangalore B. S. 250 m.	360.00
Mangalore B. S. to residence 1 m.	1.44
	362. 88

(i) Certificate for claiming road mileage that the journey was not performed by taking single seat in a public onveyance has not been furnished. This would need to be furnished or the claims limited to that admissible for ourney by bus which works out to Rs. 84.08 only.

(ii) The distance from Bangalore to Mangalore by the shortest route is 222 miles as against 250 miles claimed. Mileage paid for the excess of 28 miles is in admissible and requires to be recovered.

Subject to the certificate referred to under item (i) above being furnished the mileages admissible works out to Rs. 322.56 only for 224 miles allowing for distances from residences at both ends. Excess mileage drawn for self and family *i.e.*, Rs. 362–88, 322–56 or Rs. 40–32 needs to be recovered and credited to the Port Trust Fund.

Similarly excess mileage has been drawn for transport of personal effects for 28 miles which for 30 Maunds work out to Rs 25–20 which should also be recovered. The transport Company's receipt in support of the claim of Rs. 227–70 was also not attached to the bill. This would need to be obtained pending which the payment of Rs. 227–70 is also held under objection. To sum up the amount to be recovered and the amount held under objection for want of certificate and voucher is Rs. 65–52 and Rs. 381–46 respectively.

(b) Mangalore Port Trust Fund Vr. 34, 7–5–64 T.A. bills of Assistant Engineer for April 1964, Rs. 152–2 Milage claimed for journeys performed from Cochin to Vypeen and back 6 miles each way is inadmissible in addition to D.A. Hence mileage of Rs. 4–32 drawn for 23, 24, 25, 26 and 27th April 1964 totalling Rs. 21–60 needs to be recovered. Further full D.A. at Rs. Rs. 6 has been drawn for the date of arrival and the date of departure in addition to the mileage and incidental charges instend of half D.A. Admissible. The excess drawn on this account is Rs. 6 which should also be recovered. A certificate that the official has actually travelled in the Ist Class respect of journey on 22nd April 1964 and 28th April 1964 would need to be furnised to admit the claim of I Class railway fare from Mangalore to Cochin and back.

(c) Mangalore Port Trust Fund Vr. 342, 14–12–1964. Transfer T. A, Bill of Sri M. Ramdas Kamath on transfer from Karwar to Mangalore. A sum of Rs. 60–84 has been drawn for transport charges of personal effects (12 maund Transport Companies receipt in support of having incurred the expenditure has not been furnished. Pending production of receipt the amount of Rs 60–84 paid is held under objection.

17 *Loss due to avoidable law charges*:

The following law charges and other incidental expenditure were incurred in connection with the writ petition of the owner of the Tug 'Mubarak' in the Mysore High Court against the order of the Mangalore Port Trust, dated 10th October 1963 prohibiting the use of the tug for towing Cargo boats or bringing it along the side of the wharf etc. belonging to the Mangalore Port Trust on pain of a penalty of Rs. 500 per day. The order was quashed by the High Court.

Vr. 498, 11–63	Rs. 2,535–00
Vr. 667, 12–63	226–00
Vr. 665, 12–63	208–50
Vr. 436 (M) 12 63	112–46
Vr. 231, 11–64	1,280–00
	4,361–96

From the files made available for audit it was seen that the order of the port trust was not based on any provisions of the Acts or Rules or bye-laws regulating the administration of the Port Trust. The explanation that the order was intended to safeguard the financial interest of the Port Trust is not convincing. The tug was used for towing the petitioner cargo boats duly licenced under Harbour Craft Rules and this did not involve any violation of the laws or rules for the Port Trust to have objected to. The action of the Port Trust has resulted in in loss of money and this avoidable loss is clearly due to negligence. Since the Mangalore Port Trust Act contains no provisions for instituting surcharge proceedings against the persons responsible for the loss the matter is merely reported for the information of the concerned.

18 *Works Audit*:

Construction of residential quarters for the Secretary, Assistant Engineer and Junior Engineer, at Marine Bungalow Compound-Est. 90500 Contractor-Sri K. Sanjeeva Melanta Sub-Vr. No. 329/8/65 (final bill).

(a) *Excess payment of Rs. 186-74*:

The value of work done as per the estimated rates was Rs. 89,632-71. The contractor has quoted 7% below the estimated rates, Accordingly Rs. 6,274-29 should have been deducted from the total value of work done but only Rs. 6,087-55 was deducted, resulting in an excess payment of Rs. 186-74. The over payment needs to be recovered and credited to Mangalore Port Trust Funds.

(b) *Cost of Steel and Cement deducted at estimated rates.*

The cost of the cement and steel was recovered at the estimated rates *i.e.*, Rs. 7-25 per cement bag and Rs. 0-38 per lbs. of steel. But the issue rate of steel and cement when worked out will be more than the rate at which recovered. In absence of an agreed rate as per the contract agreement for the recovery the issue rate, should have been adopted and recovered accordingly. The benefit of differences between the issue rate and the actual rate has gone to the Contractor due to the wrong procedure adopted which is a loss to the Port Trust. The same would need to be worked out and difference recovered from the Contractor.

(c) *Royalty not recovered* :

Royalty as per the Government orders was not recovered from the Contractors bills. The circumstances under which royalty was not recovered would need to be explained to audit and the royalty may be recovered and credited Government funds.

(d) *Agreement not obtained on stamped papers* :

Agreement was not obtained on the stamped papers, as per rules. Agreements are required to be obtained on stamped paper. It is suggested that agreements on duly stamped paper may be obtained in the case of work costing more than Rs. 500 as in the case of City Municipal Councils. This may be considered and result intimated.

(e) *Payments made without measurements*:—

Detailed measurements of the 'Construction of Soak Pit' was recorded only for one Soak pit in respect of one quarter. The cost in respect of one Soak pit has been taken as a standard and for the construction of five other soak pits (at the rate of two soak pits for each quarters) payments have been accordingly. This is irregular. Payments should have been made only after recording the measurements in respect of each soak pit. The omission may be explained to admit the expenditure in audit. The amount paid for the construction of the 5 other soak pits *viz.*, Rs. 777-80 is held under objection.

19 *Sanitary arrangements for dock labour at South Wharf at Mangalore-Est. Rs. 10,000 Contractor, Sri L. Monterio, Sub-Vr. No. 913/3-64 and Sub-Vr. No. 205/6-65.*—

(a) *Excess payment of Rs. 44-34.*

The above work was entrusted to Sri L. Monteiro and the rate for the item "R. C. C. Slabs for Lintels, Septic Tank cover etc." is Rs. 8-00 per cft. as per the tender schedule issued to the Contractor. In the agreement the rate is shown as Rs. 80-50 per cft. As the Contractor had quoted his rates based on the rates specified in the tender schedule,he should have been paid at those rates only and not at any other rate. The discrepancy may be explained.

Quantity of Work done	Rate paid	Rate allowed	Amount paid	Actual amount to be paid	Excess
88—67	8—50 per cft.	Rs. 8	753—70	709—36	Rs. 44—34

The excess amount paid comes to Rs. 44-34 and may be recovered and credited to Mangalore Port Trust Funds.

(b) *Royalty not recovered*:—

Royalty was not recovered from the Contractors' bills. The omission may be explained to audit and the royalty may be recovered and credited to Government Funds.

(c) *Supplement agreement not drawn*:—

Some items of works which are not covered by the estimate have been executed without obtaining the supplemental agreements for the same. The omission would need to be explained.

20 Repairs to Wharves, construction of Cargo Stacking Platform and Roads Est. Rs. 15,500 Contractor Sri T. P. Mohamad Kunhi–Vr. No. 986/3,64.

(i) *Excess payment of Rs. 2.281.48* :

The work was entrusted to Sri T. P. Mohamad Kunhi at 20½ per cent below the estimated rates. As per the agreement, the rate for the item "Supplying of gravel at site for filling the basement" is Rs. 19.39 per 100 cft. less 20½ per cent. The above item has exceeded the sanctioned quantity and for the excess quantity the rate as per estimate was allowed and paid, as per Res. No. 428 dated 12th February 1964.

As the para 2 of Form II of the Tender condition, the Contractor ought to have executed the extra work only at the Tender rate. The circumstances under which the estimate rate has been paid against the Tender condition would need to be explained to audit. The excess of Rs. 2,281.48 paid is held under objection.

Quantity Estimated		*Rate*		*Amount paid*
17,900	...	19.39	...	14,600.00
cft.	...	Less 20½ per cent	...	711.52
				13,888.98
		To be paid	...	14,600.00
		20½ per cent	...	2,993.00
				11,607.50
		Excess	...	Rs. 2,281.48

(ii) *Royalty nat recovered* :

Royalty as per the Government orders was not recovered from the Contractor's bills. The omission would need to be explained to audit and the amount of royalty may be worked out and credited to Government Funds.

(iii) *Government approval not obtained* :

The expenditure incurred on the above work exceeds the budget provision by Rs. 20,423.70 for which approval from the Government was not obtained as required under Section 84 of the Mangalore Port Trust Act Governments' approval may be obtained and produced for audit.

21 Repairs to Passenger landing Pontoon–Est. 1750 Contractor : Jayant Welding–Vr. No. 569,11–63 for Rs. 614.25

Payments made without measurements :

Payment of Rs. 614.25 was made to M/s. Jayant Welding Works for the patching work. The firm had submitted a bill for the above amount towards the patching work of 175 cft. But measurements for the same were not recorded and checkmeasured. The circumstances under which the payment has been made without recording measurements and checkmeasurements would need to be clarified.

22 Advances not accounted for :

(i) An advance payment of Rs. 2,969.00 was paid to Mysore State Electricity Board, *vide* Vr. No. 208 for the replacement of old poles by new Concrete poles. But it is not known whether the work has been executed by the M.S.E.B. or not. The particulars may be obtained and furnished. Pending receipt of the particulars the amount paid as advance is held under objection.

(ii) Sums of Rs. 500 and Rs. 350 were paid towards the Remuneration and expenses of deep sea driver from Cochin' and towards the purchase of provision for crew respectively. The advances paid have not been entered in the advance register and it is not known whether the advances have been ahjusted. The bill and connected records were not forthcoming for verification in audit.

23 *Work entrusted by the Secretary without calling for quotations* :

(1) Vr. No. 477,10–63 for Rs. 85 of M/s. P. V. Pai & Co., towards the supply of Spare parts for the repairs to Dry Dock Pump.

(2) Vr. No. 497,10–63 for Rs. 73 of M/s. New India Electric Works.

(3) Vr. No. 575 to 586 of 11 63 for Rs. 714.20 of M/s. P. V. Pai & Co., towards the supply of Spare Parts for the repair work of M. L. Mangalore Est. 10,000.

The reason for not calling for quotations before entrusting the works may be stated. Pending furnishing the reasons Rs. 872.20 is held under objection.

24 *Payment made without sanction to the estimates.*

Rs. 150 was paid to Sri Jaya Suvarna as Lorry Hire for conveying the Earth and Metal *vide* Vr. No. 149 and charged to estimate of "Repairs to Roads and Maintenance" Est. Rs. 5,000. But the estimate was sanctioned on 11th September 1963 *vide* Boards resolution No. 191. The circumstances under which the payment has been made without sanction to the estimate would need to be explained to audit and such practice should be discontinued in future.

25 *Royalty not recovered*:

Work of supplying materials for the repair works have been entrusted to various contractor without calling fo quotations. The omission would need to be explained to audit. Royalty for such materials were not recovered an credited to Government.

Contractor	*Vr. No.*	*Materials*	*Royalty*
K. A. Razak	354/9-63	1½" metle	6.00
Jaya Suvarna	355/9-63	Gravel	1.50
K. A. Razak	481/10-63	Jelly	0.45
			7.95

26 *Approval of the Board* :

Vr. No. 16, 20 and 195 for Rs. 784-50

Remuneration of Rs. 60 per day was paid to Sri N. Nizzamuddin, Home Trade Master towards his expenses f the journey from Cochin. But the above remuneration was not approved by the Board. Approval may be obtain and produced for audit.

27 *Discrepancy in measurements*:

The following are some of the cases where the measurements recorded in the year 1964-65 differ from t measurements, recorded for 1963-64.

(i) *Annual repairs to 4 seated passengerLatrine - Est. 150/- Vr. No. 584 of 12/64 Rs. 74.39, Contractor Sri A. N. Jaya Suvarna* :

It is observed that the measurments for the year 1964-65 for the item "Wood Oiling 2 coats for roof timb after cleaning the old surface" differ from the measurements recorded for 1963-64. The reasons for the differen may be stated.

1964-65	*1963-64*
Measurements	Measurements
Page 56 of MB IX/63-64	Page 10 of IX 63-64
...	
Rafters 8x16'-0"x0-10" 107 sft.	8x16'-0"x0-9" 96 sft.
Reepers 12x16'x0-4" 64 sft.	12x16' x 0-9" 144 sft.

(ii) *Repairs to Port Stores Shed-Est. Rs. 350.*

Vr. No. 585 of 12/64 for Rs. 235.07

The measurements for the item "Tarring with Coal two coats after clearing the old surface" for the y 1964-65 differ from the measurements recorded in the year 1963-64. The discrepancy would need to be explain

Off set in Pillar Portion:

2 x 8 x 0—10" x 1'—0"	13 sft.	(64-65 page 54 of M. B. IX/63-64)
2 x 8 x 0—10" x 2'—1"	28 sft.	(63-64 page 13 of M. B. IX/63-64)

(iii) *Repairs to sheds in dry dock area including pumpshed and workshop building—Est. 1,200* :

Vr. No. 733 of 1-65 for Rs. 1177.41:

The measurements recorded for the item "Tarring" differ from the measurements recorded in the previous ye The discrepancy would need to be explained to audit.

Carpenters Shop 6th Set—Rainwater Pipe:

4 x 15' x 1'	60 sft.	Page 64 of MB IX for the year 64-65
4 x 11' x 1'	44 sft.	Page 30 of MB IX for the year 63-64

Reasons for the discrepancies may be furnished.

28 *Providing enclosure in the Port Area North and South Wharf (Emergency measure) Est. 5,500*

Vr. No. 436 of 10/64--Rs. 2960.54:

(a) *Estimate not sanctioned by Government*:

The estimate for the above work was not sanctioned by Government as required under section 81 of Mangalore Port Trust Act. The omission may be explained and *post facto* sanction may be obtained and produ to audit.

(b) *Excess payment of Rs. 5.00*:

There is a total excess payment of Rs. 5 in the item "Hard Laterite Stone Masonry". The circumstances under which the excess payment was made would need to be explained to audit and the amount may be recovered and credited to Mangalore Port Trust Fund.

Item of work	Quantity	Rate allowed	Agreed rate	Amount paid	Actual amount	Excess
Hard laterite stone Masonry.	773	150—50 / 100 cft.	150	1163.37	1159.50	3.87
do	225	do	do	338.63	337.50	1.13
						5.00

(c) *Agreement not obtained on stamped paper* :

The agreement was not obtained on stamped paper. The omission may be explained to audit.

29 Construction of road and Asphalt concreting the same in South Wharf-Est. Rs. 42,000 Vr. No. 871 of 3/65 for Rs. 5,282.67:

(a) *Royalty not recovered* :

Royalty was not recovered from the bills paid to the Contractor as per the Government rules. While scrutinising the estimate the Executive Engineer, South Canara Division, Mangalore in his Ref. RC. No. 5036/D8, dated 22nd December 1964 has clearly instructed to recover the royalty, as royalty has been added to the estimate. The circumstances under which the royalty was not recovered would need to be explained to audit and the amount of Rs. 127.96 be recovered and credited to Government Funds.

(b) *Progress not achieved as per agreement* :

The work was entrusted to the Contractor on 11th February 1965 and as per agreement condition, he has to complete 25% of the work within 1½ months. But as seen from the measurement book, he has completed only 16% of the work to the end of March 1965. The action taken against the Contractor for the slow progress would need to be explained to audit.

30 Construction of road and asphalt concreting the same in North Wharf-Est Rs. 34,000 Vr. No. 872 for Rs. 3,423.87

Royalty not recovered :

Royalty has not been recovered as per Government rules. The omission may be explained and the amount of Rs. 72 48 towards the royalty may be recovered and credited to Government funds.

31 *Repair to Dredger "Gurpur"—Est. 4000*

(a) *Measurements not recorded* :

Payment of Rs 7,680. was paid *vide* Vr. No. 410 of 10 64 to M/s. Jayanth Welding Co., Bangalore towards "Replacing the side and bottom pipe of 4 nos. pipe line Pontoon" On verification of the firm bill it is observed that 960 sft. of work was turned out by the firm and payment at Rs. 8 per sft. was made. But the measurements of the above was not recorded in the Measurement Book. In the absence of the measurements the correctness of the work turned out could not be verified. The circumstances under which the payment was made in absence of the measurements would need to be explained to audit.

(b) *Particulars wanting* :

The date of commencement of work and the date of completion is not forthcoming to audit. The particulars may be furnished now.

Entrustment of works without Calling for Tenders :

The following works have been entrusted to the Contractors by the Chairman without calling for tenders. The authority under which the work was entrusted would need to be furnished to audit.

(1) Annual repairs to Goods Sheds 'A' and 'B' at Mangalore—East. Rs. 2,200.
(2) Annual repairs to Passenger Shed including new passenger shed and equipment—Est. Rs. 1,100.
(3) Annual repairs to Four seated passenger latrine—Est. Rs. 150
(4) Annual repairs to Port Stores and hardware stores—Est. Rs. 350.
(5) Special repairs to Tiffin room furniture and Electrification-Est. Rs. 150.
(6) Converting the hardware stores into No. 5 Sub-Division office (Club) including electrification-Est. Rs. 200
(7) Repairs to sheds in dry dock area including pump shed and workshop building Est Rs. 700.
(8) Repairs to compound wall and dry dock wall—Est. Rs. 1,400
(9) Annual repairs to building in old Naval Fuel base-Est. Rs. 700.
(10) Rewiring the entire wiring from switch board to starter and to the pump etc.—Est Rs. 150
(11) Repairs to light house stores room and signal cabin in the light house compound Est. Rs. 200.

(12) Annual repairs to Port Office building at Mangalore Estimate Rs. 400.
(13) Annual repairs to Port Officers Quarters Estimate Rs. 500.
(14) Annual repairs to Septic Tank staff latrine Estimate Rs. 100.

33 Purchase of out board motor—Government sanction wanting:—

A sum of Rs. 2117 was paid *vide* Vr. No. 234 of 2/65 to M/s. R. B. Road and & Co., towards the purchase of out board motor. Prior sanction of Government for the purchase as required under Section 81 of the Act was not obtained. The reason for the omission may be stated and sanction of Government obtained and produced for verification at the time of next audit. Pending that Rs. 2117 is held under objection.

34 Stores Irregularities:—

Issue rate not worked out.

Issue rate for the materials have not been fixed for the year 1963-64 and 1964-65. The circumstances under which the issue rate was not fixed would need to be explained to audit and issue rate for all the materials should be fixed in future.

35 Loss due to non-fixation of issue rate:—

One example is worked under to show the loss due to non-fixation of issue rate.

On 10th March 1964, 482 bags of cements have received from the A.C.C.

Amount paid	90%	...	2,593—65
	10%	...	577—65
Railway freight		...	501—30
Storage charges	2%	...	72—40
Conveyance		...	86—00
Miscellaneous		...	26—00
			3,856—00

The issue rate works out to Rs. 8 per bag and while verifying the contractors' bills only Rs. 7—25 was recovered towards the cost of cement. By this procedure the Mangalore Port Trust was put to a loss and such practice should be discontinued in future.

36 Issue of materials not charged to estimates:—

It is observed that several materials, such as cement, paint, fuel etc., were issued towards the maintenance of the crafts, buildings, etc., but no provision was made in the maintenance estimates of the crafts etc., towards these items of expenditure. Maintenance estimates of the crafts, buildings, etc., should include all items of expenditure incurred on them either by way of Contract works or by way of issue of materials. The omissions may be explained to audit and rectified at least in future.

37 Empty cement bags account not maintained:—

An account in respect of the empty cement bags was not maintained. The omission may be explained. An account showing the receipt and disposal of empty cement bags may be maintained and produced for audit.

38 Utilisation certificate not recorded:—

It is observed that many materials and spare parts were purchased for works and for vehicles and the same were directly charged to the works. But a certificate towards its utilisation were not recorded either in the Measurement Book or in the bills. This should invariably furnished in future.

39 Defective maintenance of Log Books:—

It is observed from the log books that the particulars of fuel, *viz.*, opening stock, receipt, consumption, and balance have not been recorded. In absence of the above particulars it is not possible to verify the correctness of the fuel consumption. Particulars may be furnished in future.

40 Defective maintenance of Cash Book:—

It is observed that voucher numbers were not noted in the cash book even though there is a column of voucher number. In absence of the voucher number in the cash book, the vouchers can not be traced in the cash book, easily. The omission may be explained and avoided in future.

41 Contractors' Ledger not maintained:—

In spite of the omission having been pointed out in the previous audit reports, the Contractor's ledger has not been opened. In absence of the above register the issues and recoveries of the materials supplied to the Contractors can not be verified. The register may be opened and produced during the next audit.

42 Road metal account not maintained:—

It is observed that metals were collected through the contractors and issued to the works which were executed departmentally. The accounts showing the details of the receipts and issues of the metals was not maintained. The omission may be explained to the audit and the accounts may be maintained and produced for audit.

43 Contribution due to Government:

A register showing contribution due to Government towards L.S. and pension of the Government Servants working under the Port Trust have been maintained and the contributions due for the period of audit have been credited to Government account in all cases as per the demands fixed by the Accountant General, Bangalore.

44 Registers not maintained:—

A register of Immoveable properties of the Port Trust was not produced for verification in audit. On enquiry it was stated that this register had not been maintained. Action would need to be taken to open the register and enter all the immoveable properties such as lands, roads, buildings etc., vested in the Port Trust.

45 Register of P.F. Subscribers:—

A register of P. F. Subscribers showing the names of all employees admitted to the P. F. with particulars of date of admission and nominations made etc , was not maintained. This would need to be maintained.

46 Audit charges:—

The audit fees due to Government for the years 62–63 has been credited to Government account during is 67–68. The audit fees due amounting to Rs. 1018 as detailed below for the years 1963-64 and 1964-65 may be credited to Government account by charging the same to the concerned funds.

M. P. T. Fund for	...	1963—64	420
do	...	1964—65	420
M. P. Fund	...	1963—64	80
do	...	1964—65	80
Pilotage Fund	...	1963—64	9
do	...	1964—65	9
		Total	1,018.00

47 Result of audit:—

Maintenance of registers and accounts may be considered fairly satisfactory. Accounting of stores require to be improved. Reconciliation of balances would also needs to be attended to early. Action also is required to be taken to settle the audit objections very early.

P 231

....,
Asst. Controller.
Local Audit Circle Mangalore.

ANNEXURE 'A'

Objection statement showing the irregularities of minor nature.

(1) *Premature sanction of increment and excess payment*:—

(a) Sri Satyananda, Seaman was sanctioned an increment raising his pay from Rs. 58 to Rs. 59 from 16th August 1963. But it is seen that the official was on extra-ordinary leave for 3 months and 1 day from 12th February 1963 to 13th May 1963 on private affairs, hence his increment should have been postponed by 3 months and 1 day as per the provisions of M.C.S. Rs. The irregularities may be rectified and the excess amount of Rs. 3 paid to the official be recovered and credited to Mangalore Port Trust Fund.

(b) The increment of Sri B. Subbanna Alva, Seaman was sanctioned on 1st April 1965 after fixing his pay in the revised scale on 1st April 1964. But the official has taken 4 days leave on 12th October 1964, 13th October 1964 19th October 1964 and 28th October 1964 and the leave has been treated as absence from duty on Leave without Allowance, hence his increment should have been postponed by 4 days as per rules. The irregularities may be rectified and intimated to audit.

(c) An increment was sanctioned to Sri B. Gopala, Fireman on 1st April 1965, without taking into account the extra-ordinary leave taken by him for 4 days from 19th August to 22nd August 1964 on Private affairs. As per rules the increment should have been postponed by 4 days. The omission may be explained and rectified

(2) *Excess payment of Rs. 2*

An amount of Rs. 130 was paid to Sri Pakkera Moolya, Fireman *vide* Vr. No. 245 9–64 towards his arrears pay for the period from 1st April 1964 to 31st July 1964. While preparing the above supplemental bill the deduction of previous payment is shown as Rs. 320 instead of Rs. 322 actually paid to him *vide* Vr. No. 27 5–64, 50 6–64, 63 6–64 138 7–64, 214 8–64 and Vr. No. 236 9–64. Hence the excess payment of Rs. 2 recovered and credited to Mangalore Port Trust Funds.

(3) *Excess pay paid to Sri Joseph Monteiro, Seaman*:—

It is observed that Sri Joseph Monteiro, was absent from duty on 12th August 1964 and the absence was treated as absent without leave. But his pay for 12th August 1964 was claimed *vide* Vr. No. 245–9–64 and disbursed him. The circumstances under which his pay for the above day has been claimed and paid would need to be explained and the amount of Rs. 2.83 recovered and credited to Mangalore Port Trust Fund.

(4) *Excess payment of Rs. 0.81*:—

The supplemental pay of Sri Jayarama Shetty for the month of April, May, June and July of 1964 of Rs. 74.85 was claimed *vide* Vr. No. 245 64–65. But as per actual calculation the payment due is Rs. 74.04 only. The excess payment of Rs. 0.81 would need to be recovered from him.

5 *Defective working of service registers :*

(a) *Sri B. Madenayaka, Clerk :*

(i) [illegible] increment has been sanctioned to the above official by the Chairman on 13th [illegible] 11th March 1964 but the same has not been entered in the Service Register. The [illegible]

(ii) [illegible] verification of services with reference to the pay bills was not recorded in the [illegible] and produced to audit.

(b) *Service Register not maintained :*

The [illegible] maintained by the official was by the Secretary in Part I of the Service Register. The [illegible] Service Register produced.

(c) *Sri [illegible], Fireman :*

[illegible] for 4 days for the period from 19th August 1964 to 22nd August 1964 [illegible] Service Register. The omission would need to be clarified.

6 *Service Registers not produced :*

Service registers of the following officials were not produced for audit for verification. The same may be produced during the next audit.

1 Sri N. A[illegible], Clerk.
2 Sri K. P[illegible], Peon.

7 *Service Register not opened :*

The official Sri H. Vishwanath has joined duty on 14th July 1964. But his Service Register was not yet opened. The same may be opened and produced for audit.

8 *Receipts not stamped :*

(i) Vr. No. 413 for Rs. 90.00. The amount paid to Sri N. Narayana Shetty as T. A. advance.
(ii) Vr. No. 47[illegible] of 3/64 for Rs. 93.00. Payment made to Sri N. Narayana Shetty.
(iii) Sub-Vr. No. 287 of 3/63 for Rs. 35. Payment made to Sri P. Achuta Prabhu, Board Member towards the sitting fees.
(iv) Sub-Vr. No. 234 of 3/63 for Rs. 30. 70. of the New and Taj Mahal Cafe (Private) Ltd., Mangalore.
(v) Sub-Vr. No. 838 of 1/64 for Rs. 22.50 of Esma Footwear.

In all the above cases the receipts issued by the parties were not stamped, such omissions would need to be avoided.

9 *Bill wanting :*

Payment of Rs. 33.00 was paid as advance *vide* Vr. No. 843/2–64 to M/s. Karkera Sons, Mangalore. But the firm bill was not produced for audit. Pending production of the firm bill the amount of Rs. 33.00 is held under objection.

10 *Irregular payment of sitting fees :*

Sitting fees of Rs. 5 has been paid to the following members for having attended meetings on the dates noted against each (*Vide* Vrs. No. 553/11-63 and 556/11-63). The meeting attendance register does not indicate that the members were present for the meetings of the respective committees. Information whether the members had attended the meeting and if so why the register was not signed by them may be furnished. If they had not attended the payment made is irregular and the amount of Rs. 10 made good.

1 Sri P. Narayana Bhandary for attending Development Committee meeting on 6th August 1963.
2 Sri H. C. Somashekar for attending Staff Committee meeting on 23rd September 1963.

11 *Trunk call charges not collected :*

Trunk call charges of Rs. 10.20 was paid *vide* Vr. No. 914 (Sub-Vr.) of 3/64 towards the Trunk call made during December 1963. As seen from the trunk call register the bill includes Rs. 6.20 being the cost of a private call made on 9th December 1963 by Sri C. K. Mandappa, Secretary of Mangalore Port Trust. But the same has not been recovered from the Secretary and credited to the Mangalore Port Trust Fund. Early action may be taken to recover the amount and credit pointed out to audit.

12 Arrears paid to the M.S.E.B

An amount of Rs. 6.89 was paid in the following vouchers as arrears due to the Mysore State Electricity ard.

Sub–Vr. N. (1–64)	Amount of bill	Arrears	Total
...	...	...	...
694	17.88	0.51	18.39
695	42.64	1.29	43.98
696	1.64	0.06	1.70
699	1.64	0.06	1.70
700	118.25	0.06	118.31
702	29.36	0.09	29.45
703	863 42	0.35	863.77
704	25.48	0.06	25.48
705	727.15	4.41	731.56
		6.89	

The arrears demanded by the M.S.E.B., comprise of the discount allowed in the previous months bills which s not availed within the due date *i..e*, on 13th December 1963 but was paid not 4th December 1963 after deducting discount As the payment was delayed the discount was not admitted by the M S.E.B. and the same was demanded. The circumstances under which the discount was not availed may be stated and the avoidable payment of Rs. 89 recovered from the persons concerned.

(*13*) Avoidable expenditure of Rs. 0–75 Vr. No. 103 c for Rs. 0–25, Vr. No. 104C for Rs. 0–25 Vr. No. 10[illegible] Rs. 0–25 :

It is observed from the above vouchers and from the connected files that 3 covers were received back in the ngalore Port Trust on the grounds of refused by the parties. The covers which were posted as "Book Post" re closed and the postal authorities have collected Rs. 0-25 each as bearing charges. The amount paid as bearing rges may be recovered from the person responsible for this negligence.

(*14*) *Certificate not furnished* :

Mangalore Port Fund Vr. No. 87/25–2–64—Supplemental bill for arrears—Special Over time allowance sanctioned to Light House Signaller, Sri C. Vogt and Sri K. I. Samuel in resolution No. 420 dated 12th June 1964 for period from 15th September 1963 to 31st January 1964 at Rs. 25 p.m. Rs. 339·99.

(i) Certificate of non-drawal wat not furnished in the bill, nor has the payment been noted against the original pay bill and certificates to that effect furnished, pending supply of the omission the payment of Rs. 339.99 is under objection.

.....

Asst. Controller, Local Audit Circle

'Copy'

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Secy., Mangalore Port Trust.

ANNEXURE 'B'

Statement showing the fixation of pay as per revised Pay Rules 1964 of Mangalore Port Trust.

Sl. No.	Name of the official	Post held on 1—4—1964	Completed years of service in the existing (Post) scale for the purpose of weightage	Existing pay scales	Revised pay scales	Pay drawn on 1—4—1964	Weightage allowed by Mangalore Port Trust in fixation	Pay fixed by the M. P. T. in the revised scale after weightage benefit	Pay that should have been fixed as per rule 4 of the revised pay scale rules	Actual pay admissible to the persons	Difference that should be recovered from the employees from 1-4-1964 to 31-7-1967	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
	Sriyuths—											
1	K V K Nair	Accounts Supdt.	1	140-5-150-8-190-10-250	240-10-300-15-330	158	10	250	240	240	400	
2	M Padmanabha	Store Keeper	1	110-5-150-6-180-10-220	180-10-290	115	10	190	180	180	400	
3	Abdul Kareem	II Dn. Clerk	2	80-3-110-4-130-5-150	100-5-180	86	10	110	100	100	400	
4	K Manjappa Bhandary	do	1	do	do	83	10	110	100	100	400	
5	Valerine D'Souza	do	2	do	do	86	10	110	100	100	400	
6	K Bhujanga Rai	do	-	do	do	80	10	110	100	100	400	
7	Naveen Babu	do	-	do	do	80	10	110	100	100	400	
8	T Hussain	do	-	do	do	80	10	110	100	100	400	
9	Gerald Rasquinha	Peon	2	50-1-60	75-1-85-2-95	52	10	85	75	75	400	
10	K Purushothama	do	-	do	do	50	10	85	75	75	400	
11	C Maheshchandra	Asst. Traffic Manager	-	190-10-250	225-10-285-15-330	190	10	235	225	225	400	
12	Jayarama Mada	Traffic Inspector	1	110-5-150-6-180-10-220	160-8-200-10-260	110	10	168+2 P.P.	160	160	400	
13	Joseph Veigas	Watchman	-	50-1-60	70-1-85	50	10	80	70	70	400	
14	John F. Cunha	do	-	do	do	50	10	80	70	70	400	
15	M Raghava Shetty	Bill Collector	2	60-1-70-2-90	85-1-95-110	61	10	95	85	85	400	
16	U Laxmana	Peon-*cum*-Chainman	2	50-1-60	75-1-85-2-95	52	10	85	75	75	400	
17	G Vishwanatha	Tracer	1	80-3-110-4-130-5-150	100-5-180	80	10	110	100	100	400	
18	A Sheena	Peon	1	50-1-60	75-1-85-2-95	51	10	85	75	75	400	
19	U Keshava	Mechanic	-	80-3-110	100-4-120-5-150	80	10	108+2 P.P.	80	80	400	
20	P Ishwara	Sweeper	-	50-1-60	70-1-85	50	10	80	70	70	400	
											8,000	

1	2	3	4	5	6	7	8	9	10	11	12	13
		Crafts:										
		Operator	1	120-6-150-6-180	190-10-300-15-350	115	10		150	150		
2		Driver Grade III	2	70-2-80-3-110	90-3-105-5-150	71	10	99+1 P.P.	90	90		
3		do	2	do	do	78	10	99+1 P.P.	90	90		
		Fireman	2	55-1-65-2-75	75-2-106	60	10		80	80		
		Greaser	2	do	78-2-104	60	10		78	78		
6		do	1	do	do	60	10	88	78	78	400	
7		Seaman	2	50-1-60	75-1-85-2-95	52	10	85	75	75	400	
8		do	1	do	do	50	10	85	75	75	400	
9		do	1	do	do	51	10	85	75	75	400	
10		do	2	do	do	52	10	85	75	75	400	
11		do	2	do	do	52	10	85	75	75	400	
12		do	2	do	do	52	10	85	75	75	400	
13		do	2	do	do	52	10	85	75	75	400	
14		do	2	do	do	52	10	85	75	75	400	
15		do	2	do	do	52	10	85	75	75	400	
16		do	2	do	do	52	10	85	75	75	400	
		Fishery										
17		Driver Gr. III	1	70-2-80-3-110	90-3-105-5-150	72	10	99+1 P P	90	90	400	
18		Driver Gr. IV	1	50-1-70-2-90	85-2-95-3-116	65	10	95	85	85	35.39 Promotion Grade III Driver with effect from 18.7.1964	
19	J Mohan	Fireman	1	55-1-65-2-75	80-2-106	60	10	88	80	80	400	
20	N Challappan	Driver Gr. II	2	80-2-90-3-120	110-5-130-6-160	93	10	110	100	100	400	
21	S Babu	Greaser	2	55-1-65-2-75	78-2-104	60	10	88	78	78	400	
22	H S Devadas	Driver Gr. I	2	100-5-150	130-5-150-6-180-10-200	110	10	140	130	130	400	
23	B N Salian	Greaser	2	55-1-65-2-75	78-2-104	60	10	88	78	78	400	
24	B Rama Karkera	Serang Grade I	2	65-1-70-2-90	100-4-140-5-160	68	10	108+2P P	100	100	400	
25	R Lidas	Seaman	2	50-1-60	75-1-85-2-95	52	10	85	75	75	400	
					Mangalore Port Fund							
1	J P Baretto	II Dn. Clerk	2	80-3-110-4-130-5-150	100-5-180	86	10	116	100	100	400	
2	Lartin Mascarenhas	Junior Daffedar	1	55-1-65-2-75	80-1-90-2-100	62	10	98	80	90	400	
												18,071.16

Amount paid for the year 1964-65 is Rs. 5,591.16

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Assistant Controller, L.A.C.

ANNEXURE 'C'

Statement showing the fixation of pay as per revised pay scales 1964 (as per para 7 of the rules)

Name of the Official	Post held on 1-4-1964	Completed years of service in the existing (Post) scale for the purpose for weightage	Existing pay scales	Revised scales	Pay drawn on 1—4—1964	Weightage allowed by Mangalore Port Trust	Pay fixed by the M.P.T. in the revised scale after weightage benefit	Pay that should have been fixed as per rule 7 of the revised pay scales	Actual pay admissible to the persons
2	3	4	5	6	7	8	9	10	11
Sri/Smts:-									
1 M Gopala Bangera	Attender	7	55–1–65–2–85	80–1–90–2–100	63	10	90	87	87
2 Subramanda Salian	Watchman	3	50–1–60	70–1–85	53	10	80	73	73
3 A Vasudeva Bangera	Wharfman	7	do	75–1–85–2–95	58	10	85	82	82
4 K Jayandhara (Late)	do	7	do	do	58	10	85	82	82
5 P Narayana	Peon-cum-Chaiuman	3	do	do	53	10	85	78	78
6 Dais Fernandes	Carpenter	3	60–1–70–2–90	80–2–90–3–120	63	10	90	86	86
7 Baby	Sweeper	4	50–1–60	70–1–85	53	10	80	74	74
8 Fredrick Montero	Fireman	4	55–1–65–2–75	80–2–106	60	10	90	88	88
9 B Subba Salian	Seaman	5	50–1–60	75–1–85–2–95	56	10	85	80	80
10 M R Bangera	do	7	do	do	58	10	85	82	82
11 Ravishankar	do	3	do	do	59	10	85	83	83
12 Louis Martis	do	3	do	do	53	10	85	78	78
13 Ramachandra	do	4	do	do	54	10	85	79	79
14 Tukra Amin	do	8	do	do	59	10	85	83	83
15 A Laxmana	do	8	do	do	59	10	85	83	83
16 Umamaheshwara Kotian	do	4	do	do	55	10	85	79	79
17 Joseph Monterio	do	9	do	do	59	10	85	84	84
18 N Narayana Shetty	Driver Gr. III	3	70–2–80–3–110	90–2–80–3–110	76	10	99+1 P.P.	96	96
19 Lokanath Shetty	Fireman	4	50–1–60	75–1–85–2–95	54	10	85	79	79
20 S Gopala	do	8	do	do	59	10	85	83	83
21 K Jaya Shetty	do	5	do	do	56	10	85	80	80
22 K P Bawa	do	8	do	do	59	10	85	83	83
23 S Guruvappa	Seaman	8	do	do	59	10	85	83	83
24 U Balakrishna Suvarna	do	8	do	do	59	10	85	83	83
			Mangalore Port Fund :						
1 J Balasubramanya	Boatman	8	50–1–60	75–1–85–2–95	59	10	85	83	83

....., *Assistant Controller, Local Audit Circle, Mangalore.*

STATEMENT OF RECEIPTS
GOVERNMENT
for the month

[In Thousands of Rupees]

Major Head No	Receipts	April		To end of			
		1969-70	1968-69				
	PART I-CONSOLIDATED FUND						
IV	Taxes on Income other than Corporation Tax	2,20	3,60				
V	Estate Duty ...						
IX	Land Revenue ..	61,09	70,16				
X	State Excise Duties ...	1,02,68	90,24				
XI	Taxes on Vehicles ...	1,46.64	1,41,32				
XII	Sales Tax ..	1,65,08	1,47,02				
XIII	Other Taxes and Duties ...	38,09	1,44,11				
XIV	Stamps ..	55,07	55,49				
XV	Registration Fees ..	7,51	7,50				
XVI	Interest ..	19,03	10,78				
XVII	Administration of Justice ...	2,27	2,00				
XVIII	Jails ...	1,19	65				
XIX	Police ...	1,24	82				
XX	Supplies and Disposals ...	3	12				
XXI	Miscellaneous Departments ...	2,57	2,07				
XXII	Education ..	10,86	18,11				
XXIII	Medical ..	2,53	1,87				
XXIV	Public Health ...	9,43	11,82				
XXV	Agriculture ...	5,29	4,01				
XXVI	Rural Development ..	2,15	2				
XXVII	Animal Husbandry	1,82	16,13				
XXVIII	Co-operation ...	12,02	4,68				
XXIX	Industries ...	55,99	32,19				
XXXI	Community Development Projects, National Extension Service and Local Developmental Works ..	52	38				
XXXII	Miscellaneous Social and Developmental Organisations ...	54,92	29,98				
XXXIV	Irrigation, Navigation, etc., Works—Commercial	5,92	5,50				
XXXV	I. N. E. & D Works—Non-Commercial ...	29	6				
	Carried over ...	7,66,13	7,98,63				

AND PAYMENTS OF THE
OF MYSORE
of April 1969

[In Thousands of Rupees

Major Head No.	Disbursement	April 1969-70	April 1968-69	To end of			
	PART I—CONSOLIDATED FUND						
4	Taxes on Income other than Corporation Tax ...	44	33				
9	Land Revenue ..	16,49	14,71				
10	State Excise Duties ...	4,09	3,10				
11	Taxes on Vehicles ...	1,62	1,34				
12	Sales Tax ...	5,77	5,00				
13	Other taxes and Duties ...	85	69				
14	Stamps ...	1,27	1,11				
15	Registration ...	2,39	2,10				
16	Interest on Debt and Other Obligations ...	14,19	2,09				
17	Appropriation for reduction or avoidance of Debt						
18	Parliament and Legislatures ..	2,51	3,50				
19	General Administration ...	34,24	32,93				
21	Administration of Justice ...	13,95	12,72				
22	Jails ...	2,79	2,53				
23	Police ...	55,38	48,30				
25	Supplies and Disposals ..	19	51				
26	Miscellaneous Departments ...	10,63	9,71				
27	Scientific Departments ...	1,89	1,10				
28	Education ...	3,69,92	2,78,83				
29	Medical ..	31,97	27,91				
30	Public Health ...	33,55	28,69				
31	Agriculture ...	39,51	38,63				
32	Rural Development ..	60	45				
33	Animal Husbandry ..	9,33	30,43				
34	Co-operation ...	7,62	6,81				
35	Industries ..	42,54	55,77				
	Carried over ..	7,03,73	6,09,29				

STATEMENT

	...	7,56,45	
	...		2
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	...	97	9
XLV			—
XLVI	bers	1,37	3,14
XLIX		2,17	1,31
L		73,69	
LI		2,42	43
LV	Share of Union Excise Duties ...		
LVI	Grants-in-aid from Central Government	5,20,50	
LVII	Miscellaneous Adjustments between Central and State Governments ...		
LVIII	Dividents, etc., from commercial and other undertakings ...	1,56	1,83
LIX	Receipts connected with the National Emergency ...		
	Total Revenue ...	13,79,79	8,64,83
O	I Permanent Debt ...		
	II Floating Debt ...		
	III Loans from the Central Government ...	2,72,00	5,34,00
	IV Other Loans ...	75,30	26,81
Q	Loans to Local Funds, Private Parties, etc. ...	86,04	87,75
	Loans to Government servants ...	5,94	5,34
R	Inter-State settlements ...		
	Total Consolidated Fund ...	18,19,07	13,18,73

AND PAY[illegible]ENTS OF THE
OF MYSORE
of April 1969

[In Thousands of Rupees

Head		April [illegible] 1969 70	To end 8 9				
	PART 1-CONSOLIDATED FUND (concld)						
	Brought forward ...	7,03,73	6,09,29				
37	Community Development Projects, National Extension Service and Local Development Works. ...	16,64	16,21				
38	Labour and Employment ...	4,45	4,35				
39	Miscellaneous Social and Developmental Organisations. ...	13,09	7,84				
40	Capital Outlay on Industrial Development. ...						
43	Irrigation, Navigation, Embankment and Drainage Works Commercial. ...	7,67	3,96				
44	I.N.E. & D. Works-Non-Commercial. ...	19,64	15,48				
45	Electricity Schemes ...	1,11	2,48				
48	C.O. on INED	4,02	—				
50	Public Works ..	75,07	62,68				
52	C.O. on P.W. ...	2,88	—				
53	Ports and Pilotage ...	57	52				
64	Famine Relief ...	1	2,88				
65	Pensions and other Retirement benefits. ...	26,24	22,25				
66	Territorial and Political Pensions	12	19				
67	Privy Purses and Allowances of Indian Rulers.	1	5				
68	Stationery and Printing ...	4,11	6,02				
70	Forest ...	49,97	34 23				
71	Miscellaneous ...	2,44	2 88				
72	Commutation of Pensions						
73	Payments of States Share of Union Excise Duties. ..						
75	Miscellaneous Adjustments between Central and State Government ...						
76	Other Miscellaneous Compensations and Assignments. ...	1,06	99				
78A	Expenditure connected with National Emergency ...		4				
	Total Expenditure within the Revenue Account. ...	9,32,83	, 2,34				

STATEMENT OF IT
GOVERNME
for the month

[In Thousands of Rupees]

Major Head No.	Disbursements	April		To end of ...			
		1969-70	1968-69				
	PART II-CONTINGENCY FUND						
	PART III-PUBLIC ACCOUNT						
	Unfunded Debt ..	42,76	49,18				
	Deposits and Advances ...	12,39,22	11,54,20				
	Remittances ..	9,14,98	10,31,30				
	Reserve Banks Deposits ...	16,43,80	14,35,28				
	Total Public Account ...	38,40,76	36,69,96				
	Total Receipts ...	56,59,83	49,88,69				
	Opening Balance ...	6,09,71	1,63,94				
	Total ...	62,69,54	51,52,63				

AND PAYMENTS OF THE
OF MYSORE
of April 1969.

[In Thousands of Rupees]

Major Head No.	Disbursements	April		To end of		
		1969-70	1968-69			
	CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.					
92	Payment of compensation to land holders on the abolition of zamindari system ...	8	...			
94	Capital outlay on Improvement of Public Health ...	93	3,79			
96	Capital outlay on Industrial and Economic Development ...	16,07	77			
99	Capital outlay on Irrigation, Navigation, etc., Works—Commercial ...	78,56	78,91			
100	Capital outlay on Irrigation, Navigation, etc., Works—Non-Commercial ...	7,39	4,61			
101	Capital outlay on Electricity Schemes ...	46,94	2,77			
103	Capital outlay on Public Works ...	23,49	27,70			
109	Capital outlay on other works ...	...	...			
110	Capital outlay on Ports ...	12	10			
119	Capital outlay on Forests ...	43	12			
120	Payments of Commuted value of Pensions ...	1,53	2,04			
124	Capital outlay on Schemes of Government Trading ...	(-) 1,26,32	(-) 58,06			
125	Appropriation to the Contingency Fund ...					
	Total ...	49,22	62,75			
O	I Permanent Debt ...	4,15	62			
	II Floating Debt ...					
	III Loans from the Central Government ...	2,99,98	47,83			
	IV Other Loans ...					
Q	Loans to Local Funds, Private Parties etc. ..	2,48	8,67			
	Loans to Government Servants ...	1,76	1,98			
R	Inter-State Settlement ...					
	Total Consolidated Fund ...	12,90,42	9,14,19			

STATEMENT OF RECEIPTS AND PAYMENTS OF THE GOVERNMENT OF MYSORE

for the month of April 1969. [In Thousands of Rupees.]

Major Head No.	Disbursements	April 1969-70	April 1968-69			
	PART II—					
	CONTINGENCY FUND ...	...	1,00			
	PART III—					
	PUBLIC ACCOUNT ...					
	Unfunded Debt ...	38,86	34,72			
	Deposits and Advances ...	16,35,36	10,17,01			
	Remittances ...	12,48 99	12,48,20			
	Reserve Bank Deposits ...	16,43,80	14,35,28			
	Total Public Account ...	45,67,01	37,35,21			
	Total Disbursement ...	58,57,43	46,50,40			
	Closing Balance ...	4,12,11	5,02,23			
	Total ...	62,69,54	51,52,63			

No. Book-E/69-70/27.

Dated 21—6—1969.

....,
Accountant-General, Mysore,
Bangalore.